

Author: Assembly Revenue & Taxation Committee Analyst: Nicole Kwon Bill Number: AB 1748

Related Bills: See prior Analysis Telephone: 845-7800 Amended Date: July 5, 2007

Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Innocent Spouse/No Credit Or Refund Shall Be Allowed If Election For Relief Of Liability

____ ANALYSIS NOT REQUIRED of this bill – Not within scope of responsibility of this department.

____ TECHNICAL BILL – No program or fiscal changes to existing program.

____ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.

____ TECHNICAL AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is _____.

____ MINOR AMENDMENT – Remainder of previous analysis of the bill as amended

X April 25, 2007, still applies.

____ MINOR AMENDMENT – No change in approved position of _____.
See Comments below

X OTHER – See comments below.

COMMENTS:

This bill would make changes to the statutory provisions for “innocent spouse” to more closely conform California law to federal law and to provide the Franchise Tax Board the authority to issue guidelines and rules.

The July 5, 2007, amendments would specify the operative dates for the innocent spouse provisions of the bill. As a result of these amendments, the department’s technical considerations have been resolved. The remainder of the department’s analysis of the bill as amended May 1, 2007, still applies.

Board Position:

____ S ____ NA ____ NP
____ SA ____ O X NAR
____ N ____ OUA ____ PENDING

Franchise Tax Board Staff

Date

Angela Raygoza
for Nicole Kwon

7/6/07